

Motschenbacher & Blattner, LLP
117 SW Taylor St., Suite 200
Portland, OR 97204
Telephone: (503) 417-0508
Facsimile: (503) 417-0528

The Honorable Paul B. Snyder
United States Bankruptcy Court
Chapter 11 Proceeding

UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF WASHINGTON

In re:

Thuy Lien Hoang; and
Mark Joseph Hubbard

Debtors.

Case No. 14-45786

DEBTORS' *EX PARTE* APPLICATION FOR
AUTHORIZATION OF ACCOUNTANT
(Lewis Group CPAs, P.C.)

Thuy Lien Hoang and Mark Joseph Hubbard (the "Debtors"), as debtors in possession, hereby move this Court for entry of an order authorizing it to employ Lewis Group CPAs, P.C. ("Lewis Group") as their accountant for the preparation of the Debtors' 2014 tax return. In support of this application, the Debtors represent:

1. On October 29, 2014 (the "Petition Date"), the Debtors filed a voluntary petition under Chapter 11 of the Bankruptcy Code. The Debtors are continuing in the management and possession of their property as Debtors in Possession under sections 1107 and 1108 of the Bankruptcy Code. As of the date hereof, no trustee or examiner has been requested or appointed in this case, and the United States trustee has not appointed an official committee of creditors.

2. Debtors wish to retain Lewis Group to assist it with the preparation of the Debtors' 2014 tax return. Debtors selected Lewis Group because Lewis Group has considerable

expertise in accounting and tax issues, has provided these services for the Debtors in the past, and is well qualified to assist Debtors in this matter.

3. As stated in the concurrently filed Declaration of Chris Lewis the professional services that Lewis Group is to render include reviewing the Debtors' prior accounting and record keeping, assisting Debtors with the preparation of their federal and state tax returns and supporting schedules 2014, preparing any bookkeeping entries necessary in connection with preparation of Debtors' tax returns, and generally assisting Debtors in such 2014 tax matters as may be required, with such engagement to be effective as of the date of this Application. Lewis Group's engagement letter with the Debtors is attached as Exhibit 1.

4. Subject to Court approval, Debtors have agreed to compensate Lewis Group on a flat fee basis in accordance with Lewis Group's ordinary and existing rates in effect on the dates services are rendered. Lewis Group's services will be billed to the estate for payment as an administrative expense under Sections 503(b) and 507(a) (1) of the Bankruptcy Code.

5. Because Lewis Group will be preparing the Debtors' 2014 tax return on a flat fee basis, it will not retain time records of expenses incurred and tasks performed.

6. Lewis Group has not agreed to any variations from, or alterations to, its standard or customary billing arrangements for this engagement.

7. None of the Lewis Group professionals included in this engagement have varied their rate based on the geographic location of this bankruptcy case.

8. Lewis Group is billing Debtors at the same effective rates that it billed prepetition.

9. Within the 12-month period preceding the Petition Date, Lewis Group has provided accounting services to Debtors under its previous name Amspacher & Lewis, P.C. Lewis Group is not a creditor of Debtor.

10. To the best of Debtors' knowledge, Lewis Group does not have any connection with Debtors, its creditors, any other party in interest, or their respective attorneys or accountants, except as stated in this Application.

11. A proposed Order Authorizing Employment of Lewis Group is attached as Exhibit 2.

12. A copy of this application has been sent as of the date below to the United States Trustee for review and endorsement pursuant to Local Bankruptcy Rule 2014-1(b). The UST has indicated it has no objection to filing the application *ex parte*.

For the reasons stated in this Application, the Debtors request entry of an order, effective as of the date of this Application, authorizing them to employ Lewis Group as their accountant in this Chapter 11 case, on an hourly basis, with compensation and reimbursement of expenses to be paid as an administrative expense in such amounts as the Court may allow under sections 330 and 331 of the Bankruptcy Code.

Dated: February 26, 2015

/s/ Thuy Lien Hoang
Thuy Lien Hoang, Debtor in Possession

/s/ Mark Joseph Hubbard
Mark Joseph Hubbard, Debtor in Possession

Submitted by:

/s/ Nicholas J. Henderson
WSBA No. 44626